

MINUTES
LANCASTER COUNTY BOARD OF COMMISSIONERS
TUESDAY, SEPTEMBER 12, 2006
COUNTY COMMISSIONERS HEARING ROOM, ROOM 112
FIRST FLOOR, COUNTY-CITY BUILDING
9:30 A.M.

Commissioners Present: Deb Schorr, Chair
Bob Workman, Vice Chair
Bernie Heier
Larry Hudkins
Bob Workman

Others Present: Kerry Eagan, Chief Administrative Officer
Bruce Medcalf, County Clerk
Kristy Mundt, Deputy County Attorney
Patricia Owen, Chief Deputy County Clerk
Gwen Thorpe, Deputy Chief Administrative Officer

The meeting of the Board of Commissioners was called to order 9:30 a.m..

1) **MINUTES: Approval of the minutes of the Board of Commissioners meeting held on Tuesday, September 5, 2006.**

MOTION: Hudkins moved and Stevens seconded approval of the minutes of the Board of Commissioners meeting held on September 5, 2006. Hudkins, Stevens, Workman, Heier and Schorr voted aye. Motion carried.

2) **SPECIAL PRESENTATIONS:**

A. The County-City Volunteer of the Month Award was presented to Bob Jurgenson for his services.

B. The Commissioners' Award of Excellence was presented to the team of Kimberly Buser, Cynthia Covert and S. Catherine Rech, General Assistance Specialists with Veterans Services for August, 2006.

3) **CLAIMS: Approval of all claims processed through Tuesday, September 12, 2006.**

MOTION: Heier moved and Workman seconded approval of all claims processed through September 12, 2006. Workman, Stevens, Hudkins, Heier and Schorr voted aye. Motion carried.

4) **PUBLIC HEARINGS:**

A. Petition from ten percent of the property owners within the proposed district for formation of a Special Paving Improvement District called The Highlands Road Improvement District for the paving of Braemar Road, Ramona Circle and Cromwell Drive located in Lancaster County, Nebraska.

The Chair opened the public hearing.

The oath was administered to J. Michael Rierden, attorney appearing on behalf the proposed paving district.

Rierden reported that he met with the County Engineering Department and they are requesting three additional lots be included within the boundaries of the paving district. He indicated they would object to that inclusion, noting that access for the lots is off of 56th Street and there would be no benefit for those property owners to be included.

Rierden also stated there are two platted streets (Dunbar Drive and Liberty Lane) which have not been developed; they are basically tree lines. It was requested they not be paved.

The oath was administered to Steve Mertens, 10821 Ramona Drive, Lincoln, Nebraska.

Hudkins asked if Lots 49, 50 and 51 were serviced off of 56th Street.

Mertens stated yes.

Hudkins asked why the County Engineering Department requested the three additional lots be included.

Rierden stated it has been a policy to include all lots within a subdivision. In this case, he said, there would be no benefit to those property owners to be included in the district.

4) **PUBLIC HEARINGS CONTINUED:**

Kristy Mundt, Deputy County Attorney, suggested the County Board direct the County Attorney's Office to prepare a resolution setting the boundaries of the paving district and setting a date for the special election. She stated Dave Shively, Lancaster County Election Commissioner, indicated February 13, 2007 to be the first date available to hold the special election. Mundt added that she would include the request to exclude Dunbar Drive and Liberty Lane in the resolution.

Schorr closed the public hearing.

Stevens indicated the County Board did receive a letter of opposition from Esther Drake, 10801 Cromwell Drive, Lincoln, Nebraska (Exhibit 1).

MOTION: Hudkins moved and Heier seconded to direct the County Attorney's Office to prepare a resolution setting the boundaries of the special paving improvement district as requested by ten percent of the property owners within the district and set the date for the special election for February 13, 2007. Stevens, Heier, Workman, Hudkins and Schorr voted aye. Motion carried.

5) **OLD BUSINESS:**

A. A grant contract between Lancaster County (Sponsor) and Volunteerlink d/b/a Volunteer Partners (Grantee). The Grantee will establish a Lincoln/Lancaster County Citizen Corps Council under the direction of Emergency Management, and provide other services outlined in Exhibit B. The grant period is January 1, 2006 through October 31, 2006, and the Sponsor shall pay the Grantee the sum of \$55,852.48. (C-06-0501)

MOTION: Stevens moved and Heier seconded approval of a grant contract between Lancaster County (Sponsor) and Volunteerlink d/b/a Volunteer Partners (Grantee). The Grantee will establish a Lincoln/Lancaster County Citizen Corps Council under the direction of Emergency Management, and provide other services outlined in Exhibit B. Heier, Workman, Hudkins, Stevens and Schorr voted aye. Motion carried.

6) **NEW BUSINESS:**

A. Two applications for Special Designated Licenses from Ken's Liquor, Inc. to provide liquor beverage service for wedding receptions at Country Pines, located at 6305 West Adams Street on the following dates:

- ? Saturday, September 30, 2006 from 4 p.m. to 1 a.m.
- ? Saturday, October 6, 2006 from 5 p.m. to 1 a.m.

Stevens noted that October 6th falls on a Friday, not a Saturday.

MOTION: Stevens moved and Heier seconded approval of two applications for Special Designated Licenses from Ken's Liquor, Inc. to provide liquor beverage service for wedding receptions at Country Pines, located at 6305 West Adams Street on Saturday, September 30, 2006 from 4 p.m. to 1 a.m. and on Friday, October 6, 2006 from 5 p.m. to 1 a.m.. Heier, Workman, Stevens, Hudkins and Schorr voted aye. Motion carried.

B. An application for a Special Designated License from Slapshotz Bar & Grill to provide liquor beverage service at an adult softball tournament to be held at the Star City Youth Optimist Foundation, located at 5300 Folsom Street, on Saturday, October 7, 2006 from 9 a.m. to 8 p.m..

MOTION: Heier moved and Stevens seconded approval of an application for a Special Designated License from Slapshotz Bar & Grill to provide liquor beverage service at an adult softball tournament to be held at the Star City Youth Optimist Foundation, located at 5300 Folsom Street, on Saturday, October 7, 2006 from 9 a.m. to 8 p.m.. Hudkins, Heier, Workman, Stevens and Schorr voted aye. Motion carried.

C. A grant contract with Family Service Association, Inc. for the following programs: Welcome Baby, in the amount of \$31,500; Behavioral Health Services, in the amount of \$176,000; and Community Learning Center Youth, in the amount of \$25,000. Total amount of the grant contract is \$232,500. Term of the grant contract is July 1, 2006 through June 30, 2007. (C-06-0502)

6) **NEW BUSINESS CONTINUED:**

MOTION: Hudkins moved and Stevens seconded approval of a grant contract with Family Service Association, Inc. for the following programs: Welcome Baby, in the amount of \$31,500; Behavioral Health Services, in the amount of \$176,000; and Community Learning Center Youth, in the amount of \$25,000. Total amount of the grant contract is \$232,500. Stevens, Workman, Heier, Hudkins and Schorr voted aye. Motion carried.

D. A grant contract with Houses of Hope, Inc. for funding for the Transitional Living Services Program, in the amount of \$48,552. Term of the grant contract is July 1, 2006 to June 30, 2007. (C-06-0503)

MOTION: Stevens moved and Workman seconded approval of a grant contract with Houses of Hope, Inc. for funding for the Transitional Living Services Program, in the amount of \$48,552. Heier, Stevens, Hudkins, Workman and Schorr voted aye. Motion carried.

E. Acceptance of a grant award from the Department of Justice Office on Violence Against Women for the Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program, in the amount of \$396,972. This is a two year continuation grant award from 2004-2006. The project period is from September 1, 2004 to August 31, 2008. (C-06-0504)

MOTION: Heier moved and Stevens seconded approval of a grant award from the Department of Justice Office on Violence Against Women for the Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program, in the amount of \$396,972. Workman, Hudkins, Stevens, Heier and Schorr voted aye. Motion carried.

F. Acceptance of a grant award from the Nebraska Commission on Law Enforcement and Criminal Justice for the Juvenile Accountability Block Grant (JABG) Program. The County will receive \$80,050, of which \$8,005 is the County's match share. Term of the grant award is July 1, 2006 to June 30, 2007. (C-06-0505)

MOTION: Hudkins moved and Stevens seconded approval of a grant award from the Nebraska Commission on Law Enforcement and Criminal Justice for the Juvenile Accountability Block Grant (JABG) Program. Stevens, Workman, Heier, Hudkins and Schorr voted aye. Motion carried.

6) **NEW BUSINESS CONTINUED:**

G. An agreement with Lincoln OB/GYN P.C. to provide specialized medical care and assistance to Lancaster County General Assistance clients who have pending claims with the Social Security Administration and may be eligible for retroactive Medicaid benefits. The agreement sets forth a reimbursement arrangement in which the County will provide payment for the medical care and Lincoln OB/GYN P.C. will reimburse the County if/when the General Assistance client is later determined eligible for Medicaid reimbursement. The agreement is effective upon execution of both parties and contains a 30-day termination provision. (C-06-0506)

MOTION: Stevens moved and Workman seconded approval of an agreement with Lincoln OB/GYN P.C. to provide specialized medical care and assistance to Lancaster County General Assistance clients who have pending claims with the Social Security Administration and may be eligible for retroactive Medicaid benefits. Hudkins, Stevens, Heier, Workman and Schorr voted aye. Motion carried.

H. An interlocal agreement between Lancaster County and the City of Hickman for law enforcement services through the Lancaster County Sheriff's Office. The County will assign one deputy for law enforcement purposes in the City of Hickman. The County will be paid \$5,286.43 per month for the services of the deputy. Term of the agreement is September 1, 2006 to August 31, 2007. (C-06-0507)

MOTION: Heier moved and Stevens seconded approval of an interlocal agreement between Lancaster County and the City of Hickman for law enforcement services through the Lancaster County Sheriff's Office. Stevens, Hudkins, Heier, Workman and Schorr voted aye. Motion carried.

I. An agreement with the State of Nebraska, Department of Education for the National School Lunch Program and related programs at the Lancaster County Youth Services Center. (C-06-0508)

MOTION: Heier moved and Stevens seconded approval of an agreement with the State of Nebraska, Department of Education for the National School Lunch Program and related programs at the Lancaster County Youth Services Center. Hudkins, Stevens, Heier, Workman and Schorr voted aye. Motion carried.

6) **NEW BUSINESS CONTINUED:**

J. A grant contract between the Board of Trustees of the Community Health Endowment and Lancaster County to provide funding for a collaborative effort to identify and document community data, issues, perceptions and priorities related to methamphetamine use and abuse in Lincoln, Lancaster County, Nebraska. The County will receive \$78,815. Term of the grant contract is July 1, 2006 through June 30, 2007. (C-06-0509)

MOTION: Workman moved and Stevens seconded approval of a grant contract between the Board of Trustees of the Community Health Endowment and Lancaster County to provide funding for a collaborative effort to identify and document community data, issues, perceptions and priorities related to methamphetamine use and abuse in Lincoln, Lancaster County, Nebraska. Workman, Hudkins, Heier, Stevens and Schorr voted aye. Motion carried.

K. A grant contract with Child Guidance Center to provide funding for outpatient services, in the amount of \$30,000. Term of the grant contract is July 1, 2006 through June 30, 2007. (C-06-0510)

MOTION: Stevens moved and Workman seconded approval of a grant contract with Child Guidance Center to provide funding for outpatient services, in the amount of \$30,000. Heier, Workman, Stevens, Hudkins and Schorr voted aye. Motion carried.

L. A grant contract with CASA for Lancaster County to provide funding for the Court Appointed Special Advocates program, in the amount of \$11,250. Term of the grant contract is July 1, 2006 through June 30, 2007. (C-06-0511)

MOTION: Hudkins moved and Stevens seconded approval of a grant contract with CASA for Lancaster County to provide funding for the Court Appointed Special Advocates program, in the amount of \$11,250. Hudkins, Stevens, Workman, Heier and Schorr voted aye. Motion carried.

6) **NEW BUSINESS CONTINUED:**

M. A grant contract with the Lincoln Medical Education Partnership (LMEP) (Family Violence Council) for the management of the Coordinated Response to Reducing Domestic Violence Program, in the amount of \$15,000; Sexual Crimes Training, in the amount of \$4,000; and the Spanish Language Coordinator, in the amount of \$2,929. The total amount of the grant contract is \$21,929 and LMEP will contribute \$5,148 in matching funds. Term of the grant contract is from July 1, 2006 to June 30, 2007. (C-06-0512)

MOTION: Workman moved and Stevens seconded approval of a grant contract with the Lincoln Medical Education Partnership (LMEP) (Family Violence Council) for the management of the Coordinated Response to Reducing Domestic Violence Program, in the amount of \$15,000; Sexual Crimes Training, in the amount of \$4,000; and the Spanish Language Coordinator, in the amount of \$2,929. Workman, Hudkins, Heier, Stevens and Schorr voted aye. Motion carried.

N. Utility Permit Number 830 for the City of Lincoln to construct a 24-inch water line 55 feet south of the northwest corner of South 84th Street and Yankee Hill Road. (C-06-0513)

MOTION: Stevens moved and Heier seconded approval of Utility Permit Number 830 for the City of Lincoln to construct a 24-inch water line 55 feet south of the northwest corner of South 84th Street and Yankee Hill Road. Heier, Workman, Stevens, Hudkins and Schorr voted aye. Motion carried.

O. Utility Permit Number 831 for the City of Lincoln to construct a 24-inch water line 20 feet south of the west quarter corner of South 98th Street and Breagan Road. (C-06-0514)

MOTION: Hudkins moved and Stevens seconded approval of Utility Permit Number 831 for the City of Lincoln to construct a 24-inch water line 20 feet south of the west quarter corner of South 98th Street and Breagan Road. Workman, Stevens, Hudkins, Heier and Schorr voted aye. Motion carried.

6) **NEW BUSINESS CONTINUED:**

- P. A sub-grant award agreement between the Nebraska Emergency Management Agency (grantee) and the Lancaster County Emergency Management Agency (sub-grantee), through the Fiscal Year 2006 Department of Homeland Security Grant, Award Number 2006-GE-T6-0016. The sub-grant is in the amount of \$487,250 and covers a period from August 30, 2006 to June 30, 2008.**
- Q. A sub-grant award agreement between the Nebraska Emergency Management Agency (grantee) and the Lancaster County Emergency Management Agency (sub-grantee), through the Fiscal Year 2006 Department of Homeland Security Grant, Award Number 2006-GE-T6-0016. The sub-grant is in the amount of \$200,000 for regional communications and covers a period from August 30, 2006 to June 30, 2008.**

Doug Ahlberg, Emergency Management Director, gave a brief overview of the Items "P" and "Q".

MOTION: Heier moved and Hudkins seconded approval of a sub-grant award agreement between the Nebraska Emergency Management Agency (grantee) and the Lancaster County Emergency Management Agency (sub-grantee), through the Fiscal Year 2006 Department of Homeland Security Grant, Award Number 2006-GE-T6-0016 and approval of a sub-grant award agreement between the Nebraska Emergency Management Agency (grantee) and the Lancaster County Emergency Management Agency (sub-grantee), through the Fiscal Year 2006 Department of Homeland Security Grant, Award Number 2006-GE-T6-0016. Heier, Workman, Hudkins, Stevens and Schorr voted aye. Motion carried.

R. Recommendation from the Purchasing Agent and the County Engineer to award a bid, in the total amount of \$537,237 to the following vendors for fall gravel hauling to stockpiles for the Fiscal Year 2007: (B-06-0032)

Project 07-06H - 3,000 Tons - Davey Stockpile

Western Sand (Hauler)	\$3.24/Tons	\$ 9,720.00
Western Sand (Producer)	\$7.75/Ton	<u>\$ 23,250.00</u>
Total Davey Stockpile		\$ 32,970.00

6) **NEW BUSINESS CONTINUED:**

Project 07-07H - 7,100 Tons - Raymond Maintenance Station Stockpile

H & H Trucking (Hauler)	\$4.83/Ton	\$ 33,725.00
Bluff Gravel (Producer)	\$7.25/Ton	<u>\$ 51,475.00</u>

Total Raymond Maintenance Station Stockpile \$ 85,200.00

Project 07-08H - 6,000 Tons - Roca Maintenance Station Stockpile

Westover Trucking (Hauler)	\$4.83/Ton	\$ 28,980.00
Western Sand (Producer)	\$7.75/Ton	<u>\$ 46,500.00</u>

Total Roca Maintenance Station Stockpile \$ 75,480.00

Project 07-09H - 4,500 Tons - So. 68th Street Stockpile

Buel Trucking (Hauler)	\$5.75/Ton	\$ 25,875.00
Western Sand (Producer)	\$7.75/Ton	<u>\$ 34,875.00</u>

Total So. 68th Street Stockpile \$ 60,750.00

Project 07-10H - 7,000 Tons - SW 12th & Saltillo Road Stockpile

Westover Trucking (Hauler)	\$4.80/Ton	\$ 33,600.00
Western Sand (Producer)	\$7.75/Ton	<u>\$ 54,250.00</u>

Total SW 12th & Saltillo Road Stockpile \$ 87,850.00

Project 07-11H - 4,000 Tons - Walton Maintenance Station Stockpile

Buel Trucking (Hauler)	\$3.35/Ton	\$ 13,400.00
Western Sand (Producer)	\$7.75/Ton	<u>\$ 31,000.00</u>

Total Walton Maintenance Station \$ 44,400.00

Project 07-12H - 7,700 tons - Waverly Maintenance Station Stockpile

Western Sand (Hauler)	\$2.49/Ton	\$ 19,173.00
Western Sand (Producer)	\$7.75/Ton	<u>\$ 59,675.00</u>

Total Waverly Maintenance Station \$ 78,848.00

Project 07-13H - 2,700 Tons - Emerald Maintenance Station Stockpile

Western Sand (Hauler)	\$4.32/Ton	\$ 11,664.00
Western Sand (Producer)	\$7.75/Ton	<u>\$ 20,925.00</u>

Total Emerald Maintenance Station \$ 32,589.00

6) **NEW BUSINESS CONTINUED:**

<u>Project 07-14H - 3,000 Tons - SW 98th Street & Saltillo Road Stockpile</u>		
Westover Trucking (Hauler)	\$5.30/Ton	\$ 15,900.00
Western Sand (Producer)	\$7.75/Ton	<u>\$ 23,250.00</u>
Total SW 98th Street & Saltillo Road Stockpile		\$ 39,150.00

MOTION: Stevens moved and Heier seconded to award a bid for fall gravel hauling to various County stockpiles for the Fiscal Year 2007 as recommended by the Purchasing Agent and the County Engineer. Heier, Workman, Stevens, Hudkins and Schorr voted aye. Motion carried.

S. Keno Human Services Prevention Fund Grant recommendations to award grants to the following agencies from the Keno Prevention Fund: Asian Community and Cultural Center, in the amount of \$7,500; Lincoln Action Program, in the amount of \$7,500; Lincoln Council on Alcoholism and Drugs-Substance Abuse Action Coalition Conference, in the amount of \$7,500; Mental Health Foundation, in the amount of \$1,200; Lincoln Medical Education Partnership/School and Community Intervention Program (SCIP), in the amount of \$7,500; Milk Works, in the amount of \$5,000; Pacific Pals Inc, in the amount of \$3,950; and Parents, Families and Friends of Lesbians and Gays (PFLAG), in the amount of \$1,500. Total amount is \$41,650.

MOTION: Workman moved and Heier seconded approval of Keno Human Services Prevention Fund Grant recommendations to award grants to the Asian Community and Cultural Center, in the amount of \$7,500; Lincoln Action Program, in the amount of \$7,500; Lincoln Council on Alcoholism and Drugs-Substance Abuse Action Coalition Conference, in the amount of \$7,500; Mental Health Foundation, in the amount of \$1,200; Lincoln Medical Education Partnership/School and Community Intervention Program (SCIP), in the amount of \$7,500; Milk Works, in the amount of \$5,000 and Pacific Pals Inc, in the amount of \$3,950. Total amount is \$40,150.

Schorr stated the motion removes \$1,500 for Parents, Families and Friends of Lesbians and Gays (PFLAG).

ROLL CALL: Hudkins, Heier, Workman and Stevens voted yes. Schorr voted no. Motion carried.

6) **NEW BUSINESS CONTINUED:**

MOTION: Stevens moved and Schorr seconded approval of \$1,500 for Parents, Families and Friends of Lesbians and Gays (PFLAG).

Stevens stated it was his understanding that funding provides for training of individuals who don't have experiences dealing with a particular group of youth in the community.

Heier suggested Kit Boesch, Human Services Administrator, attend a staff meeting to give a brief presentation regarding what the funding provides for.

ROLL CALL: Stevens and Schorr voted yes. Hudkins, Heier and Workman voted no. Motion failed.

T. Recommendation from the Lancaster County Personnel Policy Board to amend the following: Personnel Rule 17.19 - Shift Differential; Personnel Rule 19.2 - Vacation Leave; and Personnel Rule 19.3 - Sick Leave.

MOTION: Heier moved and Hudkins seconded approval of the recommendation from the Lancaster County Personnel Policy Board to amend Personnel Rule 17.19 - Shift Differential; Personnel Rule 19.2 - Vacation Leave; and Personnel Rule 19.3 - Sick Leave. Stevens, Workman, Heier, Hudkins and Schorr voted aye. Motion carried.

7) **CONSENT ITEMS:** *These are items of business that are routine which are expected to be adopted without dissent. Any individual item may be removed for special discussion and consideration by a Commissioner or by any member of the public without prior notice. Unless there is an exception, these items will be approved as one with a single vote of the Board of Commissioners. These items are approval of:*

A. Receive and Place on File:

1. **County Assessor/Register of Deeds Monthly Report for August, 2006.**
2. **County Clerk's Monthly Report for August, 2006.**
3. **Clerk of the District Court's Monthly Report for August, 2006.**

7) **CONSENT ITEMS CONTINUED:**

B. Setting of public hearings for Tuesday, September 26, 2006 at 9:30 a.m. in the County Commissioners Hearing Room, Room 112, on the first floor of the County-City Building regarding the following:

1. County Change of Zone No. 06049, requested by the Director of Planning, from AGR Agricultural Residential District to AG Agricultural District on property generally located southeast of the corner of Southwest 40th Street and Rokeby Road in Lancaster County, Nebraska.
2. County Change of Zone No. 06051, requested by the Director of Planning, to amend the County Zoning Resolution to correct the application fee for wireless telecommunications facilities.

MOTION: Stevens moved and Heier seconded approval of the Consent Items. Heier, Stevens, Hudkins, Workman and Schorr voted aye. Motion carried.

8) **ADJOURNMENT:**

MOTION: Stevens moved and Heier seconded adjournment of the meeting of the Board of Commissioners at 10:30 a.m.. Stevens, Workman, Heier, Hudkins and Schorr voted aye. Motion carried.

Bruce Medcalf
County Clerk

**MINUTES
LANCASTER COUNTY BOARD OF EQUALIZATION
TUESDAY, SEPTEMBER 12, 2006
COUNTY COMMISSIONERS HEARING ROOM, ROOM 112
FIRST FLOOR, COUNTY-CITY BUILDING
IMMEDIATELY FOLLOWING THE REGULAR BOARD OF COMMISSIONERS
MEETING**

Commissioners Present: Deb Schorr, Chair
Bob Workman, Vice Chair
Bernie Heier
Larry Hudkins
Bob Workman

Others Present: Kerry Eagan, Chief Administrative Officer
Scott Gaines, Deputy County Assessor/Register of Deeds
Bruce Medcalf, County Clerk
Kristy Mundt, Deputy County Attorney
Patricia Owen, Chief Deputy County Clerk
Gwen Thorpe, Deputy Chief Administrative Officer

The meeting of the Board of Equalization was called to order at 10:30 a.m..

1) **MINUTES: Approval of the minutes of the Board of Equalization meeting held on Tuesday, September 5, 2006.**

MOTION: Stevens moved and Heier seconded approval of the minutes of the Board of Equalization meeting held on September 5, 2006. Hudkins, Stevens, Workman, Heier and Schorr voted aye. Motion carried.

2) **ADDITIONS AND DEDUCTIONS:**

Approval of 7 additions and deductions to the tax assessment rolls per Attachment "A".

MOTION: Hudkins moved and Stevens seconded approval of the additions and deductions to the tax assessment rolls. Workman, Hudkins, Heier, Stevens and Schorr voted aye. Motion carried.

3) **MOTOR VEHICLE TAX EXEMPTIONS:**

**Arc of Nebraska
Capitol City Christian Church (2 exemptions)
Cedars Youth Services
CenterPointe, Inc.
Grace Lutheran Church
Lincoln Lutheran School Association
Tabitha, Inc.**

MOTION: Stevens moved and Heier seconded approval of the motor vehicle tax exemptions. Heier, Workman, Stevens, Hudkins and Schorr voted aye. Motion carried.

4) **APPEALS FILED ON PENALTY ASSESSED ON PERSONAL PROPERTY FOR THE FOLLOWING:**

**Cold Stone Creamery (2 accounts)
Jeffrey, Frieauf & Love CPA's, LLP (2 accounts)
LW Concrete Specialists, Inc.
Host of Nebraska, Inc.
Winmark Business Solutions
Watts and Hershberger, P.C.**

Scott Gaines, Deputy County Assessor/Register of Deeds, stated their office received the personal property schedules after the May 1st filing deadline. Recommendation was to assess a ten percent penalty.

MOTION: Stevens moved and Heier seconded to deny appeals and assess a ten percent penalty for the following: Cold Stone Creamery (2 accounts), Jeffrey, Frieauf & Love CPAs, LLP (2 accounts), LW Concrete Specialists, Inc., Host of Nebraska, Inc., Winmark Business Solutions and Watts and Hershberger, P.C.. Workman, Stevens, Hudkins, Heier and Schorr voted aye. Motion carried.

5) **ADJOURNMENT:**

MOTION: Heier moved and Stevens seconded adjournment of the meeting of the Board of Equalization at 10:36 a.m.. Stevens, Heier, Workman and Schorr voted aye. Motion carried.

Bruce Medcalf
County Clerk